



Sen. Jeffrey M. Schoenberg

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LRB096 20230 HLH 38958 a

1 AMENDMENT TO SENATE BILL 3401

2 AMENDMENT NO. _____. Amend Senate Bill 3401 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-260, 9-265, 9-270, 16-135, and 16-140 as follows:

6 (35 ILCS 200/9-260)

7 Sec. 9-260. Assessment of omitted property; counties of
8 3,000,000 or more.

9 (a) After signing the affidavit, the county assessor shall
10 have power, when directed by the board of appeals (until the
11 first Monday in December 1998 and the board of review beginning
12 the first Monday in December 1998 and thereafter), or on his or
13 her own initiative, subject to the limitations of Sections
14 9-265 and 9-270, to assess properties which may have been
15 omitted from assessments for the current year and not more than
16 5 years prior to the current year ~~or during any year or years~~

1 for which the property was liable to be taxed, and for which
2 the tax has not been paid, but only on notice and an
3 opportunity to be heard in the manner and form required by law,
4 and shall enter the assessments upon the assessment books. Any
5 time period for the review of an omitted assessment included in
6 the notice shall be consistent with the time period established
7 by the assessor in accordance with subsection (a) of Section
8 12-55. No charge for tax of previous years shall be made
9 against any property if (1) the assessor failed to notify the
10 board of review of an omitted assessment in accordance with
11 subsection (d) of this Section; (2) ~~(a)~~ the property was last
12 assessed as unimproved, ~~(b)~~ the owner of such property gave
13 notice of subsequent improvements and requested a reassessment
14 as required by Section 9-180, and ~~(c)~~ reassessment of the
15 property was not made within the 16 month period immediately
16 following the receipt of that notice; (3) the assessor received
17 a building permit for the property evidencing that new
18 construction had occurred or was occurring on the property but
19 failed to list the improvement on the tax rolls; (4) the
20 assessor received a survey containing the omitted property but
21 failed to list the improvement on the tax rolls; (5) the
22 assessor possessed an aerial photograph of the omitted
23 improvement but failed to list the improvement on the tax
24 rolls; (6) the assessor received a real estate transfer
25 declaration indicating a sale from an exempt property owner to
26 a non-exempt property owner but failed to list the property on

1 the tax rolls; or (7) the property was the subject of an
2 assessment appeal before the assessor or the board of review
3 that had included the intended omitted property as part of the
4 assessment appeal and provided evidence of its market value.

5 (b) Any taxes based on the omitted assessment of a property
6 pursuant to Sections 9-260 through 9-270 and Sections 16-135
7 and 16-140 shall be prepared and mailed at the same time as the
8 estimated first installment property tax bill for the preceding
9 year (as described in Section 21-30) is prepared and mailed.
10 The omitted assessment tax bill is not due until the date on
11 which the second installment property tax bill for the
12 preceding year becomes due. The omitted assessment tax bill
13 shall be deemed delinquent and shall bear interest beginning on
14 the day after the due date of the second installment (as
15 described in Section 21-25). Any taxes for omitted assessments
16 deemed delinquent after the due date of the second installment
17 tax bill shall bear interest at the rate of 1.5% per month or
18 portion thereof until paid or forfeited (as described in
19 Section 21-25).

20 (c) The assessor shall have no power to change the
21 assessment or alter the assessment books in any other manner or
22 for any other purpose so as to change or affect the taxes in
23 that year, except as ordered by the board of appeals (until the
24 first Monday in December 1998 and the board of review beginning
25 the first Monday in December 1998 and thereafter). The county
26 assessor shall make all changes and corrections ordered by the

1 board of appeals (until the first Monday in December 1998 and
2 the board of review beginning the first Monday in December 1998
3 and thereafter). The county assessor may for the purpose of
4 revision by the board of appeals (until the first Monday in
5 December 1998 and the board of review beginning the first
6 Monday in December 1998 and thereafter) certify the assessment
7 books for any town or taxing district after or when such books
8 are completed.

9 (d) The assessor shall transmit a copy of any decision and
10 all evidence used in a decision regarding an omitted assessment
11 to the board of review on or before November 1.

12 (Source: P.A. 93-560, eff. 8-20-03.)

13 (35 ILCS 200/9-265)

14 Sec. 9-265. Omitted property; interest; change in exempt
15 use or ownership. If any property is omitted in the assessment
16 of any year or years, not to exceed the current assessment year
17 and 5 prior years, so that the taxes, for which the property
18 was liable, have not been paid, or if by reason of defective
19 description or assessment, taxes on any property for any year
20 or years have not been paid, or if any taxes are refunded under
21 subsection (b) of Section 14-5 because the taxes were assessed
22 in the wrong person's name, the property, when discovered,
23 shall be listed and assessed by the board of review or, in
24 counties with 3,000,000 or more inhabitants, by the county
25 assessor either on his or her own initiative or when so

1 directed by the board of appeals or board of review. For
2 purposes of this Section, "defective description or
3 assessment" includes a description or assessment which omits
4 all the improvements thereon as a result of which part of the
5 taxes on the total value of the property as improved remain
6 unpaid. In the case of property subject to assessment by the
7 Department, the property shall be listed and assessed by the
8 Department. All such property shall be placed on the assessment
9 and tax books. The arrearages of taxes which might have been
10 assessed, with 10% interest thereon for each year or portion
11 thereof from 2 years after the time the first correct tax bill
12 ought to have been received, shall be charged against the
13 property by the county clerk.

14 When property or acreage omitted by either incorrect survey
15 or other ministerial assessor error is discovered and the owner
16 has paid its tax bills as received for the year or years of
17 omission of the parcel, then the interest authorized by this
18 Section shall not be chargeable to the owner. However, nothing
19 in this Section shall prevent the collection of the principal
20 amount of back taxes due and owing.

21 If any property listed as exempt by the chief county
22 assessment officer has a change in use, a change in leasehold
23 estate, or a change in titleholder of record by purchase,
24 grant, taking or transfer, it shall be the obligation of the
25 transferee to notify the chief county assessment officer in
26 writing within 30 days of the change. The notice shall be sent

1 by certified mail, return receipt requested, and shall include
2 the name and address of the taxpayer, the legal description of
3 the property, and the property index number of the property
4 when an index number exists. If the failure to give the
5 notification results in the assessing official continuing to
6 list the property as exempt in subsequent years, the property
7 shall be considered omitted property for purposes of this Code.
8 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
9 8-14-96.)

10 (35 ILCS 200/9-270)

11 Sec. 9-270. Omitted property; limitations on assessment. A
12 charge for tax and interest for previous years, as provided in
13 Sections 9-265 or 14-40, shall not be made against any property
14 for years prior to the date of ownership of the person owning
15 the property at the time the liability for the omitted tax was
16 first ascertained. Ownership as used in this section shall be
17 held to refer to bona fide legal and equitable titles or
18 interests acquired for value and without notice of the tax, as
19 may appear by deed, deed of trust, mortgage, certificate of
20 purchase or sale, or other form of contract. No charge for tax
21 of previous years, as provided in Section 9-265, shall be made
22 against any property if (1) the assessor failed to notify the
23 board of review of an omitted assessment in accordance with
24 subsection (d) of Section 9-260; (2) ~~(a)~~ the property was last
25 assessed as unimproved, ~~(b)~~ the owner of the property gave

1 notice of subsequent improvements and requested a reassessment
2 as required by Section 9-180, and ~~(e)~~ reassessment of the
3 property was not made within the 16 month period immediately
4 following the receipt of that notice; (3) the assessor received
5 a building permit for the property evidencing that new
6 construction had occurred or was occurring on the property but
7 failed to list the improvement on the tax rolls; (4) the
8 assessor received a survey containing the omitted property but
9 failed to list the improvement on the tax rolls; (5) the
10 assessor possessed an aerial photograph of the omitted
11 improvement but failed to list the improvement on the tax
12 rolls; (6) the assessor received a real estate transfer
13 declaration indicating a sale from an exempt property owner to
14 a non-exempt property owner but failed to list the property on
15 the tax rolls; or (7) the property was the subject of an
16 assessment appeal before the assessor or the board of review
17 that had included the intended omitted property as part of the
18 assessment appeal and provided evidence of its market value.

19 The owner of property, if known, assessed under this and the
20 preceding section shall be notified by the county assessor,
21 board of review or Department, as the case may require.

22 (Source: P.A. 86-359; 88-455.)

23 (35 ILCS 200/16-135)

24 Sec. 16-135. Omitted property; Notice provisions. In
25 counties with 3,000,000 or more inhabitants, the owner of

1 property and the executor, administrator, or trustee of a
2 decedent whose property has been omitted in the assessment in
3 any year or years or on which a tax for which the property was
4 liable has not been paid, and the several taxing bodies
5 interested therein, shall be given at least 5 days notice in
6 writing by the board of appeals (until the first Monday in
7 December 1998 and the board of review beginning the first
8 Monday in December 1998 and thereafter) or county assessor of
9 the hearing on the proposed assessments of the omitted
10 property. The board or assessor shall have full power to
11 examine the owner, or the executor, administrator, trustee,
12 legatee, or heirs of the decedent, or other person concerning
13 the ownership, kind, character, amount and the value of the
14 omitted property.

15 If the board determines that the property of any decedent
16 was omitted from assessment during any year or years, or that a
17 tax for which the property was liable, has not been paid, the
18 board shall direct the county assessor to assess the property.
19 However, if the county assessor, on his or her own initiative,
20 makes such a determination, then the assessor shall assess the
21 property. No charge for tax of previous years shall be made
22 against any property prior to the date of ownership of the
23 person owning the property at the time the liability for such
24 omitted tax is first ascertained. Ownership as used in this
25 Section refers to bona fide legal and equitable titles or
26 interests acquired for value and without notice of the tax, as

1 may appear by deed, deed of trust, mortgage, certificate of
2 purchase or sale, or other form of contract. No such charge for
3 tax of previous years shall be made against any property if:

4 (1) the assessor failed to notify the board of review
5 of an omitted assessment in accordance with subsection (d)
6 of Section 9-260 of this Code;

7 (2) ~~(a)~~ the property was last assessed as unimproved,
8 ~~(b)~~ the owner of the property, gave notice of subsequent
9 improvements and requested a reassessment as required by
10 Section 9-180, and ~~(c)~~ reassessment of the property was not
11 made within 16 months of receipt of that notice;:-

12 (3) the assessor received a building permit for the
13 property evidencing that new construction had occurred or
14 was occurring on the property but failed to list the
15 improvement on the tax rolls;

16 (4) the assessor received a survey containing the
17 omitted property but failed to list the improvement on the
18 tax rolls;

19 (5) the assessor possessed an aerial photograph of the
20 omitted improvement but failed to list the improvement on
21 the tax rolls;

22 (6) the assessor received a real estate transfer
23 declaration indicating a sale from an exempt property owner
24 to a non-exempt property owner but failed to list the
25 property on the tax rolls; or

26 (7) the property was the subject of an assessment

1 appeal before the assessor or the board of review that had
2 included the intended omitted property as part of the
3 assessment appeal and provided evidence of its market
4 value.

5 The assessment of omitted property by the county assessor
6 may be reviewed by the board in the same manner as other
7 assessments are reviewed under the provisions of this Code and
8 when so reviewed, the assessment shall not thereafter be
9 subject to review by any succeeding board.

10 For the purpose of enforcing the provisions of this Code,
11 relating to property omitted from assessment, the taxing bodies
12 interested therein are hereby empowered to employ counsel to
13 appear before the board or assessor (as the case may be) and
14 take all necessary steps to enforce the assessment on the
15 omitted property.

16 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
17 8-14-96.)

18 (35 ILCS 200/16-140)

19 Sec. 16-140. Omitted property. In counties with 3,000,000
20 or more inhabitants, the board of appeals (until the first
21 Monday in December 1998 and the board of review beginning the
22 first Monday in December 1998 and thereafter) in any year shall
23 direct the county assessor, in accordance with Section 16-135,
24 when he or she fails to do so on his or her own initiative, to
25 assess all property which has not been assessed, for any

1 reason, and enter the same upon the assessment books and to
2 list and assess all property that has been omitted in the
3 assessment for the current year and not more than 5 years prior
4 to the current year ~~of any year or years~~. If the tax for which
5 that property was liable has not been paid or if any property,
6 by reason of defective description or assessment thereof, fails
7 to pay taxes for any year or years, the property, when
8 discovered by the board shall be listed and assessed by the
9 county assessor. The board may order the county assessor to
10 make such alterations in the description of property as it
11 deems necessary. No charge for tax of previous years shall be
12 made against any property if:

13 (1) the assessor failed to notify the board of review
14 of an omitted assessment in accordance with subsection (d)
15 of Section 9-260 of this Code;

16 (2) ~~(a)~~ the property was last assessed as unimproved,
17 ~~(b)~~ the owner of the property gave notice of subsequent
18 improvements and requested a reassessment as required by
19 Section 9-180, and ~~(c)~~ reassessment of the property was not
20 made within 16 months of receipt of that notice;:-

21 (3) the assessor received a building permit for the
22 property evidencing that new construction had occurred or
23 was occurring on the property but failed to list the
24 improvement on the tax rolls;

25 (4) the assessor received a survey containing the
26 omitted property but failed to list the improvement on the

1 tax rolls;

2 (5) the assessor possessed an aerial photograph of the
3 omitted improvement but failed to list the improvement on
4 the tax rolls;

5 (6) the assessor received a real estate transfer
6 declaration indicating a sale from an exempt property owner
7 to a non-exempt property owner but failed to list the
8 property on the tax rolls; or

9 (7) the property was the subject of an assessment
10 appeal before the assessor or the board of review that had
11 included the intended omitted property as part of the
12 assessment appeal and provided evidence of its market
13 value.

14 The board shall hear complaints and revise assessments of
15 any particular parcel of property of any person identified and
16 described in a complaint filed with the board and conforming to
17 the requirements of Section 16-115. The board shall make
18 revisions in no other cases.

19 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
20 8-14-96.)

21 Section 99. Effective date. This Act takes effect January
22 1, 2011."